

City of Detroit
JOB SPECIFICATION

ACCOUNTING TECHNICIAN

OCCUPATIONAL INFORMATION

Accounting Technician paraprofessionals provide support to accounting personnel that perform technical accounting functions. Accounting Technicians in this category require an understanding of accounting systems, standard accounting terminology, general accounting policies and procedures, and have the ability to apply accounting methodologies. Accounting Technicians classify accounting transactions, reconcile bank accounts and subsidiary ledgers, and generate financial statements including trial balance, balance sheets and financial statement reports. Accounting Technicians conduct analyses and provide recommendations concerning City Government and other City Agency financial and operational reporting, verify the accuracy and completeness of accounting data and documents, and determine the general ledger accounts, journals, and subsidiary accounts affected, and the debit and credit entries to be made. Accounting Technicians examine accounts to verify the accuracy of accounts and adequacy of supporting data. They also prepare worksheets or reports reflecting the examinations made, discrepancies noted, and the corrective entries required to adjust accounts. Some Accounting Technicians review the efficiency of clerical processes and compliance with prescribed procedures, and recommend improvements such as the need for coordination, additional training, or clarification of procedures to reduce errors or processing delays.

Major Accounting Technician Functions

Four major accounting functions performed by an Accounting Technician include maintain and reconcile accounts, classify accounting transactions, prepare statements and reports, and use of technology. These functions are described below.

Maintain and Reconcile Accounts. Accounting Technicians review documents to verify accounting data, conduct research to confirm methodologies, concepts and practices used to create/review data are accurate, enter data into the accounting system and prepare a trial balance, balance sheets, and financial statement reports. The reports are then used to reconcile account balances, identify sources of discrepancies, and prepare entries required to bring the account in balance. Accounting Technicians are also responsible for closing accounts and reviewing time sheets, work charts, wage computation, and other information to detect and reconcile payroll discrepancies.

Classify Accounting Transactions. Accounting Technicians verify the accuracy and completeness of the accounting data, determine the general ledger accounts affected, and the corresponding debits and credits. They also summarize transactions and prepare supporting documentation to support such entries.

Prepare Statements and Reports. Accounting Technicians may prepare balance sheets and financial statements. They also prepare reports reflecting the examinations made, discrepancies noted, and the corrective entries required to adjust accounts. They also recommend improvements including training, and develop procedures to reduce errors and processing delays.

Use of Technology. Accounting Technicians, in the fulfillment of their day-to-day duties and responsibilities, are expected to be proficient in a wide variety of software financial management tools and applications. These might include the use of Excel, including the writing of formulas in order to prepare reports and understanding of automated accounting and budgeting technology systems in order to update data, extract data, and to create reports.

DEFINITION OF CLASS

An Accounting Technician in this class serves as a non-supervisory member in one of several groups of Accounting Technicians, which are assigned to the Office of the Chief Financial Officer, as well as in

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City departments and agencies. The Accounting Technician class includes account maintenance, clerical, and accounting technician support positions requiring a basic understanding of accounting systems, policies, and procedures in performing or supervising the examination, verification and maintenance of accounts and accounting data. Also included are positions that perform technical audit functions, develop, or install revised accounting procedures.

Positions in this series require knowledge of existing accounting systems, standard accounting codes, classifications and terminology; an understanding of Agency accounting policies, procedures and requirements; the ability to apply various accounting methods, forms and techniques. Accounting Technicians in this series validate accounting transactions, maintain and reconcile accounts, close accounts, and prepare reports and statements, as required.

DUTIES AND RESPONSIBILITIES (Illustrative)

The duties specified below are representative of the range of duties assigned to this job class and are not intended to be an inclusive list.

- Monitors, evaluates and verifies the accuracy and completeness of accounting data and documents, and determines the general ledger accounts, journals, and subsidiary accounts affected, and the debit and credit entries to be made
- Prepares encumbrances, expenditures, adjustments, billings, and other transaction documents for assigned accounts
- Maintains and reconciles control accounts, subsidiary accounts, and processes accounting transactions for a wide variety of functions including obligations, accrued expenditures, disbursements, appropriation refunds, reimbursable orders, earnings, collections, expenditure vouchers, cost transfers, rejected transactions, inter-fund bills, and other accounts in connection with the general ledger
- Maintains records of transactions
- Pre-audits financial documents to evaluate record completeness and ensures there are proper controls in accordance with generally accepted accounting principles
- Reviews and analyzes audit findings for accuracy
- Reviews, corrects, and codes a variety of multiple-page tax returns, most of which have one or more schedules attached; Identifies and codes potential discrepancies and other items; Interprets taxpayers' intent from available data; and complete documents in the required format
- Debits, credits, and totals accounts on computer spreadsheets and databases, using specialized accounting software
- Arranges for debt repayment or establish repayment schedules, based on customers' financial situations
- Advises customers of necessary actions and strategies for debt repayment
- Locates and monitors overdue accounts, using computers and a variety of automated systems
- Prepares itemized statements, bills, or invoices and record amounts due for items purchased or services rendered
- Prepares bank deposits by compiling data from cashiers, verifies and balances receipts, and sends cash, checks, or other forms of payment to banks
- Prepares trial balances of books
- Compiles statistical, financial, accounting or auditing reports and tables pertaining to such matters as cash receipts, expenditures, accounts payable and receivable, and profits and losses
- Accesses computerized financial information to answer general questions, as well as those related to specific accounts

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- Sorts and files correspondence, and perform miscellaneous clerical duties such as answering telephones, and responding to correspondence
- Performs a variety of special assignments involving the collection, analysis, and reporting of data for budget preparation
- Operates calculators, computers, and copy machines to perform calculations and produce documents
- Develops guidelines to implement policies and procedures designed to improve controls and other changes to accounting systems
- Reviews time sheets, work charts, wage computation, and other information to detect and reconcile payroll discrepancies
- Provides support to computerized systems for budget development, accounting, payroll and management information
- Performs special projects and other duties as assigned

KNOWLEDGE, SKILLS, AND ABILITIES

The knowledge, skill, and ability of an Accounting Technician increases with the level of responsibility and experience.

At the entry-level, knowledge requirements might include basic knowledge of:

- Bookkeeping, accounting procedures and terminology in order to perform reconciliation tasks, make general ledger entries, and to perform other accounting support functions
- Governmental budgeting and accounting practices to support the budget formulation and execution functions and to assist with such activities as the year-end closing
- Administrative and clerical procedures and systems such as word processing, managing files and records, designing forms and other office procedures and terminology in order to provide administrative and clerical support to higher level employees or professional staff members
- Principles and processes for providing customer and personal services, including customer needs assessment, meeting quality standards for services, and evaluation of customer satisfaction
- Mathematical concepts
- Structure and content of the English language including the meaning and spelling of words, rules of composition, and grammar in order to prepare letters, reports, and other supporting documentation necessary in the audit and reconciliation activities
- Basic information that must be present in documents (such as signatures, schedules, cash receipts, bills, and accounting codes), terminology, forms, or reports that are part of the transaction to: review information or identify missing information; prepare final copy of documents; maintain files; respond to routine questions; or perform similar duties
- The workflow of the unit sufficient to route or distribute messages or work to appropriate personnel
- Automated or manual file systems to locate, add, retrieve, or correct routine information using well-established, clear-cut procedures, and/or knowledge of simple arithmetic used in financial operations to perform or to verify simple calculations using basic formulas
- Principles and processes for handling collections of past due accounts
- Personal computer capabilities and the application of computer systems to issues of format and content in City and departmental financial management
- Enterprise resource planning systems for finance, budget, general ledger, human resources, and other management systems and software programs

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At the intermediate level, knowledge requirements might include detailed, intensive knowledge of:

- A body of standardized regulations, requirements, procedures, and operations associated with clerical and technical duties related to the assigned accounting, budget, or financial management support function
- Steps and procedures required to perform a full range of accounting, budget, or financial management support duties related to recurring or standardized transactions
- Accounting, budget, or other financial processing procedures to support transactions that involve the use of different forms and the application of different procedures
- Structure and content of accounting, budget, or other financial management related documents
- One or more automated databases associated with a specific accounting, budget or other financial management function sufficient to input a range of standard information or adjustments, understand recurring error reports and take corrective action, and generate a variety of standard reports

At the advanced level, knowledge requirements might include comprehensive knowledge of:

- Accounting methods, procedures, and techniques to conduct difficult and responsible analysis and determinations within a complete accounting system to validate transactions and to perform research to resolve inconsistencies
- Interrelationships of various accounting systems applications and computer file systems and content to resolve problems of processed transactions relate to obligations, collections, disbursements, and inter-fund transactions or other transactions
- Variety of accounting and budget functional areas and their relationships to other functions to research or investigate problems or errors that require reconciling and reconstructing incomplete information, conducting extensive and exhaustive searches for required information, or performing actions of similar complexity
- Extensive and diverse accounting, budget or other financial regulations, operations, and procedures governing a wide variety of types of related transactions to resolve nonstandard transactions, complaints, or discrepancies, provide advice, or perform other work that requires authoritative procedural knowledge

Skill in:

- Use of personal computers to perform a wide range of activities including but not limited to Internet searches, basic research and other functions in support of budget and accounting operations
- Use of Microsoft Office (e.g. Word, Access, PowerPoint, and other office software packages) in order to prepare presentations, write letters and memorandums
- Use of Excel (e.g. Formulas, Pivot Tables, Vlookup, Hlookup, other functions, charts and tables) functionality in order to post data, analyze data and perform data analysis tasks
- Use of large complex, multi-departmental financial systems, and demonstrate the knowledge required to interpret resulting financial and accounting reports, summaries and budgets
- Interpersonal skills to interact effectively with personal contacts in a business-like, customer service oriented manner, and maintain favorable public relations
- Giving full attention to what other people are saying, taking time to understand the points being made, asking questions as appropriate, and not interrupting at inappropriate times
- Talking to others to convey information effectively
- Presenting concise financial information to a variety of audiences

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Ability to:

- Analyze and interpret fiscal, accounting and other data and reports
- Maintain general and subsidiary ledgers and journals and to prepare, analyze, and maintain regular financial statements and reports
- Collect, organize and interpret accounting data; Assist with preparing accurate financial reports
- Collect and organize accounting and auditing rules, regulations, and synthesize data
- Present accounting data orally, in writing, or in PowerPoint in a clear and understandable manner to both technical and non-technical users
- Understand cost benefit and business case analyses to provide insight and recommendations regarding best accounting methodology and suggestions to improve outcome
- Analyze and recommend improvements in accounting systems
- Learn and use contemporary financial management software and other related software for program and financial management systems
- Interact effectively with senior leadership, subordinates, department personnel and others with tact and diplomacy
- Communicate information and ideas in speaking so others will understand
- Listen to and understand information and ideas presented through spoken words and sentences.
- Speak clearly so others can understand you
- Work as part of a team

SUPERVISORY CONTROLS

The level and nature of the supervision given to an Accounting Technician will vary depending on their experience and level, i.e. whether they are entry-level, intermediate or advanced. Supervision may be close up to cursory.

At the entry-level, the supervisor, higher-grade Accounting Technician, higher-grade finance professional or other designated employee makes specific assignments and provides clear, detailed, and specific oral and/or written instructions for work assignments. The Accounting Technician works as instructed and consults with the supervisor on matters not specifically covered in the original instructions. All work is closely controlled both through the structure and nature of the assignments, and through the review of the work at various stages of its progress or at completion for accuracy, adequacy, and adherence to instructions and established procedures.

At the intermediate level, the supervisor, higher-grade Accounting Technician, higher-grade finance professional or other designated employee may provide standing instructions on recurring assignments by indicating what is to be done, applicable policies and procedures to follow, quality and quantity of work expected, deadlines, and priority of assignments. The supervisor provides additional, specific guidance, and reference sources on new or difficult assignments. The Accounting Technician uses initiative to perform recurring or individual assignments. The Accounting Technician also resolves recurring problems independently (e.g. investigates recurring discrepancies in procurement documents, obtains missing information from originators or explains procedural requirements). The Accounting Technician refers situations not covered by instructions or precedents to the supervisor for decision or help. The supervisor evaluates the accuracy and adequacy of completed work and methods used through indicators, such as frequency and nature of problems resulting from errors in processing, problems with responding to inquiries or requests, the nature and frequency of complaints, and through a review of reports and other control built into the system.

At the advanced level, the supervisor, higher-grade Accounting Technician, higher-grade finance

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professional or other designated employee assigns work with standing instructions on objectives, priorities, and deadlines, and provides guidance for unusually involved situations. The supervisor may assign work according to a standardized control system such as batched work, caseload level, or other defined structure and provide standard general instructions about timeliness, objectives and relative priorities for doing the work. The Accounting Technician independently processes the most difficult procedural and technical tasks or actions and handles problems and deviations in accordance with instructions, policies, previous training, or accepted practices. The supervisor or designated employee evaluates completed work for overall technical soundness and conformance to agency policies, legal, or system requirements. Completed work is reviewed by sampling in a quality review system and/or spot checked by the supervisor or a senior worker for results and conformity to established requirements and deadlines. The methods used to complete the assignment are seldom reviewed in detail.

GUIDELINES

A wide range of guidelines exists for accounting technicians. The differences in levels is determined by the judgment required to identify which guidelines to use, how to interpret the guidelines, and to make judgments with missing, incomplete, or conflicting information. Guidelines exist in the form of agency regulations, legislation, procedures, manuals, and requirements; local, state, and federal rules and regulations; budget guidelines; appropriations language from Wayne County, the State of Michigan, the Federal government, grants, and agencies; and tax regulation. The City of Detroit Charter also offers guidelines for how the city should be run, therefore the accountants must ensure financial compliance to the Charter in addition to compliance to General Accepted Accounting Principles (GAAP), IRS, Treasury Department, and other accounting standard bodies. Other guidelines may include previous audits, precedent cases, and appropriations language. However, judgment is required to determine applicability of these other guidelines.

COMPLEXITY

The complexity of the work derives from the nature, number, variety, and intricacy of tasks, steps, processes, or methods in the work performed; the difficulty in identifying what needs to be done; and the difficulty and originality involved in performing the work. Work complexity is further driven by the policies and procedures that guide the work or from communications with City employees unfamiliar with accounting, and ability to translate accounting data into reports easily understood by people with and without an accounting background.

SCOPE & EFFECT

The scope and effect of the work centers on support to the supervisor, higher-grade accounting professionals or financial professionals in the preparation and reconciliation of accounting reports, analysis, interpretation, and systems management. The accuracy and timeliness of the work impact on the reliability of the daily output of the individual or office and periodic accounting and financial reports and statements.

PERSONAL CONTACTS

Contacts are with employees in the same agency, but outside the immediate organization. For example, contacts may be with personnel in other functional areas. Contacts also may be with employees in other agencies who are providing requested information. Contacts may also be with members of the general public in a moderately structured setting. For example, contacts may be with individuals who are explaining reasons for delays in making tax payment or those who are attempting to expedite transactions.

PURPOSE OF CONTACTS

At the entry, intermediate, and advanced levels, the purpose of contacts is to plan and coordinate actions

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to correct or prevent errors, delays, or other complications occurring during the transaction cycle. This may involve obtaining a customer's cooperation in submitting paperwork or other information, requesting other personnel to correct errors in documentation or data entry, or assisting others in locating information.

PHYSICAL DEMANDS

The work is characterized as sedentary. Typically Accounting Technicians sit comfortably to do their work, interspersed by brief periods of walking, standing, bending, carrying of papers and books, and extended periods requiring the use of computer terminals to accomplish work objectives.

WORK ENVIRONMENT

Work is performed in a comfortable office environment, which is appropriately lighted, heated and, cooled. The work environment contains no significant hazards. Some work may require walking and standing in conjunction with travel to and attendance at meetings and conferences away from the work site. The Accounting Technician may encounter individuals that are upset.

During extended periods each year, Accounting Technicians may be required to work considerable overtime.

MINIMUM QUALIFICATIONS

These minimum qualifications establish the education, training, experience, special skills and /or license(s), which are required for employment in the classification. Minimum qualifications increase based on the level of the position. Note: additional qualifications (i.e., special conditions) may apply to a particular position.

Education

For all Accounting Technicians, it is a requirement to have completed High School graduation or General Educational Development (GED) certificate. It is preferred that the high school coursework include some basic business or business related classes, such as basic computer skills, software packages, bookkeeping, or other business related coursework. Some positions may require an Associate's Degree or 50 college credit hours in accounting, management, finance, or related field.

In addition, a four (4) year degree with a major in Accounting, Business Administration or other related degree that included accounting course work is fully qualifying for an Accounting Technician III.

Experience

For entry into the Accounting Technician position, no work experience is required; however, the minimum education requirements must be met. One year of experience involving posting to ledger accounts, reconciling and executing adjustments, and preparing financial statements is preferred but not required. Accounting Technicians must demonstrate proficiency with integrated word processing and spreadsheet functions.

For selection, appointment to an Accounting Technician level II or higher, in addition to the minimum education requirements, more progressive levels of experience are required based on the following:

Accounting Technician II – at least one (1) years of experience
Accounting Technician III – at least two (2) years of experience
Accounting Technician IV – at least three (3) years of experience

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License / Certificates

None.

Equivalency

Equivalent combinations of education and experience that provide the required knowledge, skills, and abilities will be evaluated on an individual basis.

WRITTEN TEST REQUIREMENTS

Applicants may be required to illustrate proficiency in the use of software packages such as the Microsoft Office Suite including Word and Excel. Applicants may be required to take written tests or work simulations to illustrate proficiency in other skill sets as may be determined based on the duties and responsibilities to be performed. These written tests might include mathematical skills and writing skills, including grammar and reading comprehension.

BACKGROUND AND OTHER CHECKS

Applicants may be subject to background, criminal, and credit checks.

POSITION TITLES

There are four positions in the Accounting Technician job class specification:

Accounting Technician I

This is the entry-level. As a trainee, the Accounting Technician carries out a range of paraprofessional assignments while learning the methods of the work.

Accounting Technician II

This is the intermediate level. The Accounting Technician performs an expanding range of paraprofessional accounting assignments in a developing capacity.

Accounting Technician III

This is the experienced level. The Accounting Technician performs a full range of paraprofessional accounting assignments. Considerable independent judgment is used to make decisions in carrying out assignments that have significant impact on services or programs. Guidelines may be available, but require adaptation or interpretation to determine appropriate courses of action.

Accounting Technician IV

This is the advanced level. The Accounting Technician may function as a lead accounting technician or head accounting technician. At this level, Accounting Technicians are responsible for overseeing the work assignments of other paraprofessionals or have regular assignments, which have been recognized by Human Resources as having significantly greater complexity than those assigned at the experienced level.

Based on the program functional area, parenthetical titling may be used when special subject matter knowledge of a specific functional area is required.

PROBATIONARY PERIOD

Individuals appointed to a position in this class will be required to serve a probationary period of six months with the possibility of a six-month extension for a total of twelve months. If promoted to a position in this class, an individual will be required to serve a probationary period of six months. Performance will be carefully evaluated during the probationary period. Continued employment in this

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class will be contingent upon successful completion of the probationary period and meeting all of the performance expectation requirements.

CODE DESIGNATIONS

Class Code: 43-3031-00

EEO Code: 6

Date Established: 03/10/2015